

**Illinois Department of Revenue
Regulations**

Title 86 Part 210 Section 210.120 Waiver of Penalty and Interest

TITLE 86: REVENUE

**PART 210
BOARD OF APPEALS**

Section 210.120 Waiver of Penalty and Interest

- a) A petition for abatement of a penalty or interest may be filed only in cases where the Department has no other established procedure of determination of the issue.
- b) The Board may waive penalty or interest only in the following situations:
 - 1) A late filing due to Reasonable Cause; or
 - 2) Unreasonable delays caused by the Department in any process under the control of the Department; or
 - 3) A timely payment has been made to the Department by a person other than the person who is actually liable for the tax; or
 - 4) The Board has taken special jurisdiction over a case pursuant to Section 210.130; or
 - 5) Where otherwise provided for by statute.
- c) If the taxpayer exercised ordinary business care and prudence and was nevertheless unable to file the return within the prescribed time, the delay is due to a reasonable cause.
- d) The Board may consider taxpayer's compliance history including previous tax violations with the Department in considering taxpayer's petition for relief based on reasonable cause.

(Source: Amended at 17 Ill. Reg. 8860, effective June 2, 1993)